

CONCORDIA PARISH SHERIFF
Vidalia, Louisiana

**General Purpose Financial Statements and
Independent Auditor's Reports
As of June 30, 2000
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the official public depository of the state. The report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-17-01

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

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SECTION I – GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited the accompanying general purpose financial statements of the Concordia Parish Sheriff as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Sheriff. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Concordia Parish Sheriff as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of the Concordia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated on our consideration of the Concordia Parish Sheriff's internal control structure and on its compliance with laws and regulations.

Ferriday, Louisiana
November 1, 2000

Switzer, Hopkins & Mange

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet June 30, 2000

	GOVERNMENTAL FUNDS			FIDUCIARY			ACCOUNT GROUPS			TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	FUND AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTALS			
							2000	1999		
ASSETS										
Cash and cash equivalents	\$ 2,529,276	\$ 7,034	\$ -	\$ 139,318	\$ -	\$ -	\$ 2,675,628	\$ 1,741,035		
Receivables:			-							
Taxes	19,685	-	-	633,720	-	-	653,405	514		
Prisoner upkeep	380,307	-	-	-	-	-	380,307	257,774		
Grant - State	11,355	-	-	-	-	-	11,355	3,694		
Grant - Federal	-	-	-	-	-	-	-	6,704		
Other	39,473	-	-	65,677	-	-	105,150	145,911		
Due to/from other funds	526,203	-	-	(526,203)	-	-	-	-		
Restricted assets-cash (Note 11)	351,473	-	-	-	-	-	351,473	374,939		
Commodities inventory	12,543	-	-	-	-	-	12,543	8,785		
Security deposit	155	-	-	-	-	-	155	155		
Property and equipment	-	-	-	-	5,506,813	-	5,506,813	5,186,723		
Amount to be provided for debt retirement	-	-	-	-	-	-	2,182,269	2,447,415		
TOTAL ASSETS	3,870,470	7,034	-	312,512	5,506,813	2,182,269	11,879,098	10,173,649		
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Accounts payable	232,209	-	-	-	-	-	232,209	157,764		
Accrued compensated absences	27,892	-	-	-	-	-	27,892	18,717		
Due to taxing bodies and others	-	-	-	312,512	-	-	312,512	199,978		
General long-term debt	-	-	-	-	-	2,182,269	2,182,269	2,447,415		
Total liabilities	260,101	-	-	312,512	-	2,182,269	2,754,882	2,823,874		
Equity and Other Credits:										
Investment in general fixed assets	-	-	-	-	5,506,813	-	5,506,813	5,186,723		
Fund balance-unreserved-undesignated	3,610,369	7,034	-	-	-	-	3,617,403	2,163,052		
Total Equity and Other Credits	3,610,369	7,034	-	-	5,506,813	-	9,124,216	7,349,775		
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 3,870,470	\$ 7,034	\$ -	\$ 312,512	\$ 5,506,813	\$ 2,182,269	\$ 11,879,098	\$ 10,173,649		

The following notes are an integral part of these financial statements.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended June 30, 2000

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	TOTALS (MEMORANDUM ONLY) 2000	1999
REVENUES					
Ad valorem taxes	\$ 1,448,558	\$ -	\$ -	\$ 1,448,558	\$ 1,296,728
Video poker taxes	1,599	-	-	1,599	3,973
Intergovernmental revenues					
Federal fund:					
Grants	371,593	-	-	371,593	160,543
State funds:					
State revenue sharing	136,103	-	-	136,103	136,560
State supplemental pay	103,559	-	-	103,559	104,048
State grants	396,121	-	-	396,121	173,340
Fees, charges, and commissions:					
Sportsmen's licenses	24,809	-	-	24,809	28,126
Sheriff's sales	29,896	-	-	29,896	29,366
Fines and forfeitures	21,187	-	-	21,187	15,759
Civil and criminal fees	44,872	-	-	44,872	50,145
Feeding and keeping prisoners-jail	235,507	-	-	235,507	284,762
Feeding and keeping prisoners-CPCF	3,620,840	-	-	3,620,840	2,901,407
Telephone commissions	125,641	-	-	125,641	132,929
Commissary sales	239,749	-	-	239,749	220,799
Other	616,163	-	-	616,163	205,848
Total revenues	7,416,197	-	-	7,416,197	5,744,333

EXPENDITURES					
Public safety:					
Personal services and related benefits	1,761,128	-	-	1,761,128	1,400,972
Operating services	517,810	15,377	-	533,187	502,297
Materials and supplies	17,975	-	-	17,975	32,846
Travel and other charges	30,404	-	-	30,404	36,442
Debt service-interest expense	-	-	133,763	133,763	148,592
Debt service-principal	-	-	265,146	265,146	250,365
Capital outlay	128,598	-	-	128,598	228,187
Total public safety	2,455,915	15,377	398,909	2,870,201	2,599,701

The following notes are an integral part of these financial statements.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2000

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	TOTALS (MEMORANDUM ONLY) 2000	1999
Correctional facility:					
Personal services and related benefits	\$ 1,565,296	\$ -	\$ -	\$ 1,565,296	\$ 1,261,918
Operating services	1,106,248	-	-	1,106,248	987,759
Materials and supplies	117,722	-	-	117,722	94,788
Total correctional facility	<u>2,789,266</u>	<u>-</u>	<u>-</u>	<u>2,789,266</u>	<u>2,344,465</u>
Correctional facility (drug rehabilitation):					
Personal services and related benefits	222,498	-	-	222,498	200,859
Operating services	108,107	-	-	108,107	18,415
Materials and supplies	16,027	-	-	16,027	7,351
Capital outlay	42,137	-	-	42,137	37,718
Total (drug rehabilitation)	<u>388,769</u>	<u>-</u>	<u>-</u>	<u>388,769</u>	<u>264,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,782,247	(15,377)	(398,909)	1,367,961	535,824
OTHER FINANCING SOURCES					
Operating transfers (to) from other funds	(398,909)	-	398,909	-	-
Interest earned	86,147	243	-	86,390	49,804
Total other financing sources	<u>(312,762)</u>	<u>243</u>	<u>398,909</u>	<u>86,390</u>	<u>49,804</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,469,485	(15,134)	-	1,454,351	585,628
FUND BALANCE AT BEGINNING OF YEAR	<u>2,140,884</u>	<u>22,168</u>	<u>-</u>	<u>2,163,052</u>	<u>1,577,424</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,610,369</u>	<u>\$ 7,034</u>	<u>\$ -</u>	<u>\$ 3,617,403</u>	<u>\$ 2,163,052</u>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2000**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 896,400	\$ 1,448,558	\$ 552,158
Video poker taxes	1,600	1,599	(1)
Intergovernmental revenues			
Federal funds:			
Grants	381,069	371,593	(9,476)
State funds:			
State revenue sharing	130,000	136,103	6,103
State supplemental pay	103,500	103,559	59
State grants	639,705	396,121	(243,584)
Fees, charges and commissions:			
Sportsmen's licenses	24,800	24,809	9
Sheriff's sales	29,900	29,896	(4)
Fines and forfeitures	21,200	21,187	(13)
Civil and criminal fees	42,300	44,872	2,572
Feeding and keeping prisoners-jail	160,100	235,507	75,407
Feeding and keeping prisoners-CPCF	3,496,000	3,620,840	124,840
Telephone commissions	122,300	125,641	3,341
Commissary sales	219,000	239,749	20,749
Other	432,950	616,163	183,213
Total revenues	<u>6,700,824</u>	<u>7,416,197</u>	<u>715,373</u>
<u>EXPENDITURES</u>			
Public safety			
Personal services and related benefits	1,793,914	1,761,128	32,786
Operating services	545,270	517,810	27,460
Materials and supplies	28,075	17,975	10,100
Travel and other charges	30,200	30,404	(204)
Capital outlay	167,450	128,598	38,852
Total expenditures	<u>2,564,909</u>	<u>2,455,915</u>	<u>108,994</u>
Correctional facility:			
Personal services and related benefits	1,589,607	1,565,296	24,311
Operating services	1,439,506	1,106,248	333,258
Materials and supplies	114,400	117,722	(3,322)
Total correctional facility	<u>3,143,513</u>	<u>2,789,266</u>	<u>354,247</u>
Correctional facility (drug rehabilitation):			
Personal services and related benefits	227,798	222,498	5,300
Operating services	6,865	108,107	(101,242)
Materials and supplies	16,500	16,027	473
Capital outlay	57,900	42,137	15,763
Total drug rehabilitation	<u>309,063</u>	<u>388,769</u>	<u>(79,706)</u>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2000**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 683,339	\$ 1,782,247	\$ 1,098,908
OTHER FINANCING SOURCES			
Transfers (to) other funds	-	(398,909)	(398,909)
Interest earned	<u>39,849</u>	<u>86,147</u>	<u>46,298</u>
Total other financing sources	<u>39,849</u>	<u>(312,762)</u>	<u>(352,611)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	723,188	1,469,485	746,297
FUND BALANCE AT BEGINNING OF YEAR	<u>2,140,884</u>	<u>2,140,884</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,864,072</u>	<u>\$ 3,610,369</u>	<u>\$ 746,297</u>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive office of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, sporting licenses, and fines, costs and bond forfeitures imposed by the district court.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Concordia Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Appointing a voting majority of an organization's governing body, and

- **The ability of the police jury to impose its will on that organization and/or**
- **The potential for the organization to provide specific financial benefits to impose specific financial burdens on the police jury.**

Organizations for which the police jury does not appoint a voting majority but fiscally dependent on the police jury.

Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature of significance of the relationship.

Because the Concordia Parish Police Jury provides financial benefits to the Sheriff such as maintaining the parish courthouse where the Sheriff resides, the furnishing of certain furniture and fixtures, and providing of certain costs associated with the housing and feeding of prisoners, the Sheriff was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into three categories: governmental, special revenue and fiduciary (agency funds). These funds are described as follows:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Government Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principle fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted to expenditures for operating of Juvenile Justice and Delinquency Prevention assistance program and the multi-jurisdictional tax force.

Agency Funds

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental and agency funds, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Revenues

Ad valorem taxes and the related commission on state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest-bearing demand deposits is recorded at the end of the month when it is credited by the bank.

Substantially all other revenues are recorded when they become available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources

Proceeds from the sale of fixed assets are accounted for as other financing sources are recognized when received.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2000 was completed and made available for public inspection at the Sheriff's office prior to adoption. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Concordia Parish Sheriff's office. The budget is legally adopted and amended, as necessary, by the Sheriff.

All appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

The Sheriff prepared a budget for the General Fund only. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, interest-bearing demand deposits and noninterest-bearing demand deposits. Cash equivalents include amounts in time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORY

Inventory at June 30, 2000 consists of food, various sundry items and supplies that are maintained at the Concordia Parish Correctional Facility. The inventory items are valued at cost, which approximates market. Cost is determined using specific identification method that is not considered to be a material departure from GAAP.

II. GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCES

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of ten working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which do not vest and not payable upon termination or retirement.

J. TOTAL COLUMN ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 2 – LEVIED TAXES

The following is a summary of Concordia Parish levied ad valorem taxes for 2000:

<u>DESCRIPTION</u>	<u>Levied Millage</u>	<u>Authorized Millage</u>	<u>Expiration Date</u>
Parish Tax:			
General Alimony Tax	2.47M	2.47M	N/A
Library	8.50M	8.50M	2008
Highway, Drainage and Building Upkeep	10.0M	10.00M	2007
Health Unit	.80M	.80M	2000
Assessor	3.0M	4.74M	N/A
Sheriff's Office	8.62M	8.62M	N/A
Sheriff's Special	12.00M	12.00M	2006
School Constitutional	3.10M	3.10M	N/A
School Maintenance	24.58M	24.58M	2002
Fifth Louisiana Levee District	3.83M	3.83M	N/A
Recreation District No. 1	3.00M	3.00M	2007
Recreation District No. 2	6.00M	6.00M	2007
Recreation District No. 3	4.00M	4.00M	2006
Fire District No. 1	3.0M	3.0M	2008
Fire District No. 2 Debt Service	8.63M	8.63M	2005
Fire District No. 2 Maintenance	7.05M	7.05M	2000
Forestry Tax	\$.08/Acre	\$.08/Acre	N/A

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2000, the Sheriff has cash and cash equivalents, book balances, totaling \$3,027,101 as follows:

Petty cash	\$ 214
Interest-bearing demand deposits	993,652
Time deposits	2,033,235
Total	<u><u>\$ 3,027,101</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2000, the Sheriff had \$3,231,143 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$2,931,143 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 4 – RECEIVABLES

The General Fund receivables of \$450,820 at June 30, 2000 are as follows:

Class of Receivables

Intergovernmental revenues:

State funds:

House state prisoners	\$ 380,307
Grants	11,355
Supplemental pay	9,000
Telephone commissions	9,922
Ad valorem taxes	19,685
Other	20,551
Total	\$ 450,820

NOTE 5 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1999	Additions	Deletions	Balance June 30, 2000
Land	\$ 87,500	\$ -	\$ -	\$ 87,500
Correctional facility	4,025,459	-	-	4,025,459
Vehicles	616,068	211,678	-	827,746
Office furniture	136,556	1,099	-	137,655
Law enforcement equipment	321,140	107,313	-	428,453
Total	\$ 5,186,723	\$ 320,090	\$ -	\$ 5,506,813

NOTE 6 – GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

Balance July 1, 1999	Issued	Retired	Balance June 30, 2000
\$ 2,447,415	\$ -	\$ 265,146	\$ 2,182,269

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 6 – GENERAL LONG-TERM DEBT-CONTINUED

Bonds consist of bond anticipation note and a mortgage note secured by the correctional facility. The note is at 5.75%, due in monthly installments of \$33,246 through January 31, 2007.

The following is a summary of bond principal interest and maturity requirements:

Year Ended				
<u>June 30</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>	
2001	\$ 118,041	\$ 280,916	\$ 398,957	
2002	101,456	297,501	398,957	
2003	83,892	315,065	398,957	
2004	65,427	333,530	398,957	
2005	45,736	353,221	398,957	
Thereafter	29,647	602,036	631,683	
Total	<u>\$ 444,199</u>	<u>\$ 2,182,269</u>	<u>\$ 2,626,468</u>	

Bond indebtedness is reflected in the General Long-Term Debt Account Group and current requirements for principal and interest expenditures are accounted for the Debt Service Fund.

There are several limitations and restrictions in the bond indentures and the Sheriff is in compliance with covenants.

NOTE 7 – PENSION PLAN

Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, if employed prior to January 1, 1991, and at least \$550, if employed subsequent to December 31, 1991, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

NOTE 7 – PENSION PLAN-CONTINUED

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Members are required to contribute 9.7 percent of their annual covered salary in 1999 and 3.79% in year 2000 and the Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The combined rate is 14.7 percent of annual covered payroll. The Concordia Parish Sheriff's Office contributions for the year ending June 30, 2000 were \$137,235.

The Louisiana Sheriff Pension and Relief fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to Sheriff's Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana, 71210 or calling (318) 362-3191.

NOTE 8 – CHANGES IN AGENCY FUND BALANCES

A schedule of changes in agency fund balances due to taxing bodies and others is shown on page 19.

NOTE 9 – SUMMARY OF GRANTS

Funding from the following Federal and State grants was received during the year ended June 30, 2000:

Federal:		
<u>Funding Sources and Program</u>	<u>CFDA Number</u>	<u>Amount</u>
Department of Justice-Law Enforcement Block Grant	16.592	\$ 13,819
Department of Justice-COPS	16.711	186,136
Department of Justice-Multi Jurisdictional Task Force	16.579	22,926
Department of Justice- Domestic Violence	16.593	148,712
Total		<u>\$ 371,593</u>
State of Louisiana:		
DARE		\$ 47,121
Vocational Life Skills		77,175
Governor Foster Beautification		72,000
Safe and Sober		5,700
Office of Alcohol and Drug Abuse		188,852
LCLE QUD		1,910
Safe and Drug Free		3,363
Total		<u>\$ 396,121</u>

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2000**

**NOTE 10 – EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by state statute, are paid by the Concordia Parish Police Jury and are not included in the accompanying financial statements.

NOTE 11 – RESTRICTED ASSETS

Certain assets are restricted for debt service. These assets consist of the following:

Paying agent cash	\$ 181,587
Reserve cash	169,886
	<u>\$ 351,473</u>

NOTE 12 – LITIGATION

The Sheriff's Office is involved in various litigation at June 30, 2000. It is not possible at present for the Concordia Parish Sheriff's legal counsel to predict the outcome or the range of potential loss, if any, that may result from those actions. No provision for any liability that may result has been made in the financial statements, but the lawsuits are considered to be within the Sheriff's insurance limits and therefore should not have any effect on it's financial statements. The Concordia Parish Sheriff is not aware of any claims or assessments that should be reflected in the accompanying financial statements.

NOTE 13 – INTERFUND RECEIVABLES/PAYABLES

The following is a summary of interfund receivables and payables at June 30, 2000:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 526,203	\$ -
Fiduciary Fund	-	526,203
Total	<u>\$ 526,203</u>	<u>\$ 526,203</u>

SECTION II – SUPPLEMENTAL INFORMATION SCHEDULES

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2000**

FIDUCIARY FUNDS -- AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payments of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

INMATE FUND

The inmate fund accounts for monies belonging to individual prisoners. The funds are used by prisoners to purchase personal items and any remaining balances are returned to the prisoners upon completion of their jail sentence.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet
June 30, 2000**

	SHERIFF'S FUND	TAX COLLECTOR FUND	INMATE FUND	TOTAL
<u>ASSETS</u>				
Cash and cash equivalents	\$ 10,926	\$ 87,793	\$ 40,599	\$ 139,318
Accounts receivable-property tax	-	526,203	-	526,203
Fines and bonds receivable	65,677	-	-	65,677
TOTAL ASSETS	76,603	613,996	40,599	731,198
<u>LIABILITIES</u>				
Due to general fund	-	526,203	-	526,203
Due to taxing bodies and others	76,603	87,793	40,599	204,995
TOTAL LIABILITIES	\$ 76,603	\$ 613,996	\$ 40,599	\$ 731,198

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due
to Taxing Bodies and Others
For the Year Ended June 30, 2000**

	SHERIFF'S FUND	TAX COLLECTOR FUND	INMATE FUND	TOTAL
BALANCES, BEGINNING OF YEAR	<u>\$ 119,779</u>	<u>\$ 51,049</u>	<u>\$ 29,150</u>	<u>\$ 199,978</u>
ADDITIONS:				
Sheriff's sales	217,635	-	-	217,635
Fines and costs	217,325	-	-	217,325
Other deposits	93,677	-	-	93,677
Taxes and fees collected	32,741	4,648,051	-	4,680,792
Interest on investments	668	-	-	668
Other deposits	-	-	295,155	295,155
Total additions	<u>562,046</u>	<u>4,648,051</u>	<u>295,155</u>	<u>5,505,252</u>
Total	<u>681,825</u>	<u>4,699,100</u>	<u>324,305</u>	<u>5,705,230</u>
REDUCTIONS:				
Deposits settled to:				
Sheriff's General Fund	119,823	-	-	119,823
Police Jury	118,417	-	-	118,417
District attorney	34,754	-	-	34,754
Seventh Judicial District Court	21,870	-	-	21,870
Clerk of Court	28,208	-	-	28,208
Crime lab	9,260	-	-	9,260
Indigent defender board	24,517	-	-	24,517
Attorneys, litigants, appraisers, etc.	52,274	-	-	52,274
Other settlements	113,853	-	283,706	397,559
Other reduction:				
Refunded bonds	30,917	-	-	30,917
Restitution	7,782	-	-	7,782
Taxes, fees, etc., distributed to taxing bodies and other	<u>43,547</u>	<u>4,611,307</u>	<u>-</u>	<u>4,654,854</u>
Total reductions	<u>605,222</u>	<u>4,611,307</u>	<u>283,706</u>	<u>5,500,235</u>
BALANCES, END OF YEAR	<u>\$ 76,603</u>	<u>\$ 87,793</u>	<u>\$ 40,599</u>	<u>\$ 204,995</u>

The following notes are an integral part of these financial statements.

SECTION III – COMPLIANCE/INTERNAL CONTROL

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1933

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited the general-purpose financial statements of Concordia Parish Sheriff, Vidalia Louisiana as of and for the year ended June 30, 2000, and have issued our report thereon dated November 1, 2000. We have conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Concordia Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Concordia Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-01.

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Page Two

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information and use of the Concordia Parish Sheriff and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ferriday, Louisiana
November 1, 2000

Switzer, Hopkins & Manger

**SECTION IV – SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

CONCORDIA PARISH SHERIFF

Schedule of Findings and Questioned Costs and Response Year Ended June 30, 2000

Summary of Audit Results

- 1. The auditor's report expresses an unqualified opinion of the General Purpose Financial Statements.**
- 2. One reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.**
- 3. No instance of noncompliance with certain laws and regulations of the Concordia Parish Sheriff were disclosed during the audit.**

Findings – Financial Statement Audit

Reportable Conditions

2000-01 Monitoring of grant revenues

Condition:	We noted that the Sheriff had not received a monthly draw on the RSAT grant of \$11,355 which was due to be deposited in the Sheriff's bank account approximately thirteen months prior to discovery.
Criteria:	To increase internal controls, all grant revenues should be monitored and accounted for.
Effect:	Because the accounting for grant revenues is not being completed, internal controls are weakened.
Recommendation:	The person monitoring the grant revenues should account for each grant's deposits and should maintain a checklist of those deposits.
Management Response:	The Sheriff agrees that this is an internal control problem and someone should be monitoring the grant deposits.

CONCORDIA PARISH SHERIFF

**Summary of Schedule of Prior Audit Findings
June 30, 2000**

Internal Control Findings

**99-01 Inventory of Fixed Assets
(For fiscal year ending June 30, 1998)**

Condition: Inventory was not complete and the additions made to inventory during the year did not necessarily match the additions recorded in the general ledger.

Current status: This condition has been corrected.

SECTION V – SINGLE AUDIT ACT REPORTS

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

Compliance

We have audited the compliance of the Concordia Parish Sheriff, Vidalia, Louisiana with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The Concordia Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Concordia Parish Sheriff management. Our responsibility is to express an opinion on the Concordia Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform that audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Concordia Parish Sheriff's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Concordia Parish Sheriff's compliance with those requirements.

In our opinion, the Concordia Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Page Two

Internal Control Over Compliance

The management of the Concordia Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider being material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the Concordia Parish Sheriff as of and for the year ended June 30, 2000, and have issued our report thereon dated November 1, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of management, federal awarding agencies and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Ferriday, Louisiana
November 1, 2000

Switzer, Hopkins & Mangle

CONCORDIA PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>Federal Grantor Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Justice Multi-Jurisdiction Task Force	16.579	\$ 22,926
Department of Justice Residential Substance Abuse Treatment For State Prisoners (RSAT)	16.593	148,712
Department of Justice Universal Hiring Program	16.711	144,144
Department of Justice Local Law Enforcement Block Grant	16.592	13,819
Department of Justice COPS MORE	16.711	<u>41,992</u>
Total expenditures of Federal awards		<u><u>\$ 371,593</u></u>

CONCORDIA PARISH SHERIFF
Schedule of Findings and Question Costs – Single Audit
FOR THE YEAR ENDED JUNE 30, 2000

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:

- **Material weakness identified?** Yes X No
- **Reportable condition identified that is not considered to be material weaknesses?** Yes X No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- **Material weakness identified?** Yes X No
- **Reportable conditions identified that is not considered to be material weaknesses?** Yes X No

Type of auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X No

Identification of major programs:

	<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
1	16.593	Department of Justice - Drug Rehabilitation
2	16.711	Department of Justice - Universal Hiring Program (COPS)
3	16.592	Department of Justice - Local Law Enforcement Block Grant

Dollar threshold used to distinguish between type A and type B programs: **\$ 300,000**

Auditee qualified as low-risk auditee? Yes X No

CONCORDIA PARISH SHERIFF
Schedule of Findings and Question Costs-- Single Audit
FOR THE YEAR ENDED JUNE 30, 2000

SECTION II --Federal Award Findings and Questioned Costs

Major Program No. 1

▪ Information on the federal program	Department of Justice -- Drug Rehabilitation 16.593
▪ Criteria or specific requirement	Circular A-133
▪ Condition	N/A
▪ Questioned costs	N/A
▪ Context	N/A
▪ Effect	N/A
▪ Cause	N/A
▪ Recommendation	N/A
▪ Management's response	N/A

Major Program No. 2

▪ Information on the federal program	Department of Justice -- Universal Hiring Program (COPS) 16.711
▪ Criteria or specific requirement	Circular A-133
▪ Condition	N/A
▪ Questioned costs	N/A
▪ Context	N/A
▪ Effect	N/A
▪ Cause	N/A
▪ Recommendation	N/A
▪ Management's response	N/A

CONCORDIA PARISH SHERIFF
Schedule of Findings and Question Costs – Single Audit
FOR THE YEAR ENDED JUNE 30, 2000

SECTION II –Federal Award Findings and Questioned Costs

Major Program No. 3

■ Information on the federal program	Department of Justice – Local Law Enforcement Block Grant 16.592
■ Criteria or specific requirement	Circular A-133
■ Condition	N/A
■ Questioned costs	N/A
■ Context	N/A
■ Effect	N/A
■ Cause	N/A
■ Recommendation	N/A
■ Management's response	N/A